

**IDAHO STATE BOARD OF EQUALIZATION
OPEN MEETING
MINUTES OF MEETING HELD AUGUST 8, 2016**

In attendance: Commissioners Tom Katsilometes, Ken Roberts, Rich Jackson, and Elliot Werk; Adrienne Yates, Rick Anderson, Steve Fiscus, Gary Houde, Phil Skinner and Erick Shaner.
Guest: Miguel Legarreta, President of Associated Taxpayers of Idaho.

Commissioner Katsilometes, the Chairman for the State Board of Equalization, convened the State Board of Equalization for 2016 (Board). The Commissioner had roll called for the Board, and asked if there were any questions about the agenda. There were no questions.

Status on Appeals

Commissioner Katsilometes recognized Erick Shaner, Deputy Attorney General, to report on the status of appeals for the hearing scheduled on August 12, 2016. The appeal to be presented by Sorenson Engineering is representing six hydro facilities; which are Bell Mountain Hydro, Birch Power Hydro, Dry Creek Hydro, Lemhi Hydro, Marsh Valley Hydro and St. Anthony Hydro. Mr. Shaner discussed that there are ongoing deliberations with Sorenson Engineering and should there be a hearing on August 12, 2016, the appeal will be heard on August 22, 2016.

Commissioner Jackson commented about the valuation and quantity of hydro companies. Commissioner Roberts inquired about the decline rate in the Sorenson Engineering request letter, if the approximate value reported was kilowatt or megawatt hours. Erick Shaner noted that there may be a reference to both and that this would be clarified in discussions with Sorenson Engineering.

No further questions for Mr. Shaner.

Status Report of Abstracts

Commissioner Katsilometes recognized Rick Anderson, Property Tax Policy Specialist, in the absence of Alan Dornfest, Property Tax Policy Bureau Chief, to report on the receipt of abstracts of assessments in the counties. Mr. Anderson introduced himself and reviewed the status report of abstracts as prepared by Gary Houde, Property Research Analyst. Mr. Anderson noted minor questions were generated by the report therefore; discussions with the Counties in question are ongoing.

Commissioner Jackson questioned the double digit decrease in Washington County. Mr. Anderson stated they would research it. Commissioner Roberts questioned if the values would change. Mr. Houde replied that the categories and values would not change, for example on the report from Blaine County and the decrease in new construction costs. Mr. Anderson noted that all the ratio studies have been reviewed by Mr. Dornfest and no changes at this time even though the issue is still open.

Commissioner Roberts inquired about the Jefferson County valuation reporting and a brief discussion followed. Commissioner Katsilometes noted that there was a valuation difference between the surrounding counties and Jefferson County and Jefferson County was out of compliance.

No further questions for Mr. Anderson.

Commissioner Katsilometes asked if there were any questions and a brief discussion followed.

There being no further business, Commissioner Katsilometes recessed the Board until 8:00 a.m. on Friday, August 12, 2016.

Adrienne Yates
Secretary

Tom Katsilometes
Chairman of the Idaho State Board of Equalization